IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Customs Application No. 14 of 2001

The Commissioner of Customs
(Imports), Mumbai .. Applicant
V/s.
Ratilal & Sons & Anr. .. Respondents

Mr. S.S. Pakale with Ms. S.V. Bharucha for the Applicant
None present for the Respondents

CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 29.06.2005.

P.C.:-

1. Heard the learned counsel for the Applicant. None appears for the Respondent, though the Respondent was represented by an Advocate and had waived service. In the above Application, reference is sought on the following substantial question of law:-

> Whether on the facts and in the circumstances of the case the Tribunal was justified in law, in holding that the show cause notice is barred by limitation (except for last consignment) being beyond 6 months and the relevant date on the ground that the notice did not invoke the extended period contained in the proviso u/s. 28 (1), even though the show cause notice specifically invoked section 28 of the Customs Act and all the commission and omissions for invoking the extended period of limitation set in section 28 were incorporated in the show cause notice?

2. Under the aforesaid facts and circumstances, we direct the Tribunal to refer the above question of law after setting out the statement of facts as contemplated under Section 130A of the Customs Act, 1962. Application stands disposed of in the above.

(S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)